



Loudoun County, Virginia

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County Administration

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At a public hearing of the Board of Supervisors of Loudoun County, Virginia, held in the County Government Center, Board of Supervisors' Meeting Room, 1 Harrison St., S.E., Leesburg, Virginia, on Tuesday, March 14, 2006 at 6:30 p.m.

PRESENT: Scott K. York, Chairman
Bruce E. Tulloch, Vice Chairman
James G. Burton
James E. Clem
Eugene A. Delgaudio
Sally Kurtz
Stephen J. Snow
Mick Staton Jr.
Lori L. Waters

IN RE: BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX:
PROPOSED AMENDMENT TO SECTION 840.03(C) (APPLICATION FOR
LICENSE) OF CHAPTER 840 OF THE CODIFIED ORDINANCES OF
LOUDOUN COUNTY

Mrs. Waters moved that the Board of Supervisors suspend the rules.

Seconded by Mr. Snow.

Voting on the Motion: Supervisors Burton, Delgaudio, Kurtz, Snow, Staton, Waters and York - Yes; None - No.; and Supervisors Clem and Tulloch absent for the vote.

Supervisor Waters moved that the Board of Supervisors re-adopt the proposed amendment to Section 840.03(c) of Chapter 840 of the Codified Ordinances of Loudoun County (*Attachment #2*), effective as of February 7, 2006.

Seconded by Mr. Snow.

Voting on the Motion: Supervisors Burton, Delgaudio, Kurtz, Snow, Staton, Waters and York - Yes; None - No.; and Supervisors Clem and Tulloch absent for the vote.

COPY TESTE:

DEPUTY CLERK FOR THE LOUDOUN
COUNTY BOARD OF SUPERVISORS
d-chapter 840 BPOL Tax Amendment

CHAPTER 840
Business, Professional and Occupational License Tax

1	840.01	DEFINITIONS.	<i>No change</i>
2			
3	840.02	APPLICATION OF CHAPTER; INTERPRETATION.	<i>No change</i>
4			
5	840.03	LICENSING GENERALLY.	
6			
7	(a)	<u>License Required.</u>	<i>No change</i>
8			
9	(b)	<u>Separate Licenses for Each Place of Business</u>	<i>No change</i>
10			
11	(c)	<u>Application for License.</u> All affected embraced by this chapter shall make	
12		application for licenses to the County Commissioner of the Revenue. The Commissioner shall	
13		furnish the necessary forms, which shall be properly filled in with such information as the	
14		Commissioner may require. The Commissioner shall compute the amount of license tax and,	
15		after payment has been received by the County Treasurer, the license shall be issued;	
16		<u>PROVIDED, HOWEVER, that a business license may not be issued until the applicant has</u>	
17		<u>produced satisfactory evidence that all delinquent business license, personal property, meals,</u>	
18		<u>transient occupancy, severance and admissions taxes owed by the business to the County</u>	
19		<u>have been paid.</u> Renewal applications shall be filed with the Commissioner.	
20			
21	(d)	<u>Required Information; Failure to Provide Information.</u>	
22			
23	(e)	<u>License for Persons Beginning Business, Etc</u>	
24			
25	(f)	<u>Licensing Basis</u>	
26			
27	840.04	PAYMENT OF TAX; PENALTY FOR FAILURE TO	<i>No change</i>
28		FILE AND PAY WHEN DUE.	
29			
30	840.05	SITUS OF GROSS RECEIPTS.	<i>No change</i>
31			
32	840.06	EXTENSIONS; LIMITATIONS.	<i>No change</i>
33			
34	840.07	APPEALS.	<i>No change</i>
35			
36	840.08	LOCAL TAX RULINGS.	<i>No change</i>
37			
38	840.09	RECORDS; AUDITS.	<i>No change</i>
39			
40	840.10	PROHIBITED TAX BASIS.	<i>No change</i>
41			
42	840.11	EXCLUSIONS; DEDUCTIONS.	<i>No change</i>
43			
44	840.12	COMPLIANCE REQUIRED.	<i>No change</i>
45			
46	840.13	DECLARATION REQUIRED; EXEMPTIONS; FEE.	<i>No change</i>
47			
48	840.14	CALCULATION OF TAX.	<i>No change</i>